IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:-

THE HONOURABLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

MONDAY, THE 24TH SEPTEMBER 2007 / 2ND ASWINA 1929

S.T.Rev.No.572 of 2004

T.A.NO.673/2002 OF THE KERALA SALES TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH-II, ERNAKULAM (ORDER DATED 6/6/2003).

.....

REVISION PETITIONER/RESPONDENT/REVENUE:-

STATE OF KERALA,
REPRESENTED BY DEPUTY COMMISSIONER (LAW),
COMMERCIAL TAXES,
ERNAKULAM.

BY SENIOR GOVERNMENT PLEADER SRI.MUAHMMED RAFIQ.

RESPONDENT/APPELLANT/ASSESSEE:-

M/S.MAHUL HAM AGENCIES,
PROVISION DEALER,
KOTHAMANGALAM.

BY ADV. DR.K.B.MUHAMED KUTTY (SR.)
SRI.K.M.FIROZ.

THIS SALES TAX REVISION HAVING COME UP FOR ORDERS ON 24/09/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

H.L.Dattu, C.J. & K.T.Sankaran, J.

C.M.Appln.No.1366 of 2004 &
S.T.Rev.No.572 of 2004

Dated, this the 24th day of September, 2007

ORDER

H.L.Dattu, C.J.

There is a delay of 322 days in filing the revision petition against the order passed by the Kerala Sales Tax Appellate Tribunal, Additional Bench-II, Ernakulam in T.A.No.673 of 2002 dated 6th June, 2003.

(2) To condone the delay in filing the revision petition, the revision petitioner has filed an application along with an affidavit. The affidavit so filed is nothing but a filling up of the blanks of an affidavit prepared earlier. Even in that, they only shift the blame from one officer to the other officer for causing the delay in filing the revision petition.

(3) Heard Sri.Muhammed Rafiq, learned Senior Government Pleader appearing for the revision petitioner.

(4) Having gone through the mechanical type of the affidavit so filed, we are of the opinion that the delay in filing the revision petition is not satisfactorily explained. Therefore, the application requires to be rejected and it is rejected.

(5) Consequently, the revision petition also stands rejected.

Ordered accordingly.

H.L.Dattu
Chief Justice

K.T.Sankaran
Judge

vku/-